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## Department of Energy

# Memorandum

OFFICE OF INSPECTOR GENERAL

DATE:

January 10, 2006

REPLY TO

ATTN OF:

IG-34 (A06GT029)

Audit Report No.: OAS-L-06-06

SUBJECT:

Review of the Independent Auditor's Report on The Institute for Genomic Research

for the Year Ending December 31, 2004

TO:

Manager, Chicago Office

#### INTRODUCTION AND OBJECTIVE

The Institute for Genomic Research (Institute) in Rockville, Maryland is a not-forprofit center that studies areas such as plant, microbial and mammalian genomics. The Institute receives funding from seven Federal agencies to advance its research and development. As required by the Office of Management and Budget (OMB) Circular A-133, the Department of Energy was designated the cognizant agency for review responsibilities because it provided the predominant amount of direct Federal funding. Deloitte & Touche LLP audited the Institute's financial statements and related information for the year ended December 31, 2004.

The purpose of our quality control review was to ensure that the audit performed by Deloitte & Touche LLP met the reporting requirements of the Single Audit Act Amendments of 1996 and OMB Circular A-133. We also determined whether the audit was conducted in accordance with generally accepted Government auditing standards, and whether there were any issues that may require management attention or additional audit work.

#### CONCLUSION AND OBSERVATIONS

Based on our review of Deloitte & Touche LLP auditors' qualifications, independence and audit work, we determined that the work of the auditors met the reporting requirements of the Single Audit Act Amendments of 1996 and OMB Circular A-133, and that the audit was conducted in accordance with generally accepted Government auditing standards. In addition, we determined that there were no issues that needed

management's attention or required additional audit work. Since no recommendations are being made in this letter report, a formal response is not required.

Rickey R. Flass

Assistant Inspector General

Financial, Technology, and Corporate Audits

Office of Audit Services

Office of Inspector General

### Attachment

cc: Team Leader, Audit Liaison, CF-1.2 Audit Liaison, SC-32.1

Attachment

## SCOPE AND METHODOLOGY

The fieldwork for this review was conducted during November 2005 at the offices of Deloitte & Touche LLP, located in McClean, Virginia. We reviewed the Deloitte & Touche LLP audit report, entitled The Institute for Genomic Research: Financial Statements and Supplemental Information for the Year Ended December 31, 2004 and Independent Auditors' Reports In Accordance with Government Auditing Standards and Office of Management and Budget Circular A-133 and related workpapers.

We discussed the results of our review with Deloitte & Touche LLP representatives on November 15, 2005.